

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

ESTATE DUTY REFERENCE No 6 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

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GEETABEN BHARATKUMAR SHAH

Versus

ASSISTANT CONTROLLER OF ESTATE DUTY

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Appearance:

MR KC PATEL for Petitioner  
MR MANISH R BHATT for Respondent No. 1

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CORAM : MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

Date of decision: 24/12/98

ORAL JUDGEMENT

1. Learned counsel for the accountable person on whose instance this Estate Duty Reference has been made by the Income Tax Appellate Tribunal, Ahmedabad Bench C states that he does not press for the answer of the question referred in the case.

2. In view of the aforesaid, we decline to answer the question referred to us by the Tribunal and return the reference unanswered.

There shall be no order as to costs.

(Rajesh Balia, J)

(A.R. Dave, J)